

LEFKOFF, DUNCAN, GRIMES, MCSWAIN & HASS

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A Professional Corporation

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January 25, 2013

Via Certified MailTop Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

RECEIVED - 1 MAR 17

Dear Ladies and Gentlemen:

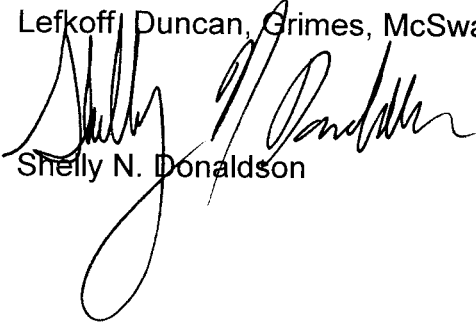
As required by applicable law and regulations, this is to inform you that the below-named employer has established a non-qualified, unfunded deferred compensation plan for a select group of its executive employees. Accordingly, we submit the following required information:

1. The employer is: MENCOM CORPORATION
2. The employer's EIN is: 36-3551637
3. The number of executive employees participating under the plan is one (1), consisting of the president. The plan is established to provide benefits only to a select group of executive employees.

Upon your request we will gladly provide the Secretary of Labor with a copy of the plan.

Sincerely,

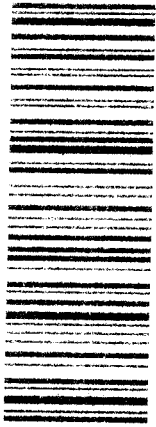
Lefkoff, Duncan, Grimes, McSwain & Hass, P.C.


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